



Georgia Department of Revenue
Policy Bulletin ADMIN-2019-02
Sales and Use Tax Information Available to Political Subdivision Designees

Purpose: The purpose of this Policy Bulletin is to clarify the process for political subdivisions to request and receive sales and use tax information in accordance with 2018 Senate Bill 371 (“SB 371”), which was signed into law on May 7, 2018 and became effective on July 1, 2018. Additionally, this Policy Bulletin addresses the confidentiality obligations which political subdivisions must comply with after receipt of any such information.

Issue Date: January 14, 2019.

Authority: O.C.G.A. §§ 48-2-1 and 48-2-15.

Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers. A Policy Bulletin is the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Discussion:

1. SB 371 Summary

SB 371 allows counties, municipalities, and consolidated governments (collectively, “political subdivisions”) in Georgia to: (1) request a report of vendors who filed a sales tax return with amounts attributable to the political subdivision for a designated period (the “Report”); and (2) after receiving the Report, the political subdivision may request that the Department validate that a taxpayer within the political subdivision is remitting sales tax to the appropriate political subdivision.

2. Sales and Use Tax Filer Report

Before the Department can provide the Report, the political subdivision must request the Report by sending an official resolution to public.disclosure@dor.ga.gov. The resolution must contain the contact information (name, address, phone number, and e-mail address) of a designated official, who must be a finance officer or taxing official of the political subdivision (the “Designee”). The resolution must also state a “designated period” of tax information the Designee wishes to receive, such designated period not to exceed one year. Please note that the Department is only able to include information of vendors for tax periods occurring after July 1, 2018, the effective date of SB 371. The Designee will be the only individual authorized to receive the Report from the Department.

Reports provided by the Department will include the sales tax certificate information for vendors who have reported sales tax attributable to the requesting political subdivision in the designated period. Please note that, due to statutory sales and use tax reporting requirements, the Department only has county-level information to provide to municipalities and consolidated governments.

Each political subdivision may make one Report request per year. The Department will charge a fee of \$50.00 to the requesting political subdivisions for providing each Report.

3. Validation of the Report

The initial Report provided to a Designee will list all vendors remitting any sales tax to the requesting political subdivision. After receiving the initial Report, the Designee of each political subdivision may request that the Department validate up to 10 vendors which are located within their political subdivision, whether or not such vendors appeared on the Report.

All validation requests must come from the Designee and contain the business name and location address of each vendor being validated. Additionally, if available, the validation request should include the taxpayer identification number, the reason the validation is being requested, and any other additional information the Designee wishes to include. Validation requests must be emailed to public.disclosure@dor.ga.gov.

Within 30 days of receipt of each validation request, the Department will provide the Designee with a response validating whether each vendor is reporting sales tax attributable to the proper county. For any vendors which the Department was unable to validate, the Department will take other appropriate action as provided by law. The Department will charge a fee of \$50.00 to the requesting political subdivision for providing the validation.

4. Confidentiality of Reports and Validation

Any information furnished pursuant to O.C.G.A. § 48-2-15(d.1) is strictly privileged and confidential. The political subdivision Designee may **NOT** contact any of the taxpayers identified in the confidential information.

It is unlawful for any person to divulge confidential tax information in violation of O.C.G.A. § 48-2-15(d.1). Any person who violates this law is subject to the same penalties that would apply to an employee of the Department of Revenue for the improper divulgence of confidential tax information.

FOR MORE INFORMATION

For more information on this subject, please email public.disclosure@dor.ga.gov or visit the Department's website at dor.georgia.gov.